HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE S. ANANDA REDDY

WRIT PETITION Nos.6647 & 6717 of 2006

Date: 25-06-2007.

Between :

M/s.Patnaik Sales & Service Centre, Tekkali,
rep. by its Proprietor & another.

.....Petitioners

And

The Commercial Tax Officer, Narasannapeta Circle,
Srikakulam & another.

.....Respondents.

HON'BLE SRI JUSTICE BILAL NAZKI
AND
HON'BLE SRI JUSTICE S. ANANDA REDDY

WRIT PETITION Nos.6647 & 6717 of 2006

COMMON ORDER : (Per Hon'ble Sri Justice Bilal Nazki)

Heard learned counsel for the parties.

The grievance of the petitioners in these writ petitions is that on the spot assessments were made and also penalties were imposed. The tax and the penalties were collected.

This issue has been considered by this Court in a Full Bench judgment in **M/s.Ambica Lamp House, Rajahmundry & others**[1]. Following the same, we dispose of these writ petitions and direct the respondents to follow the guidelines issued in the above judgment. No order as to costs.

BILAL NAZKI, J

25th June 2007

S. ANANDA REDDY, J

ajr

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[1] 142 STC 551